UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (CGM)

SIPA LIQUIDATION

(Substantively Consolidated)

CERTIFICATE OF SERVICE

I hereby certify that on December 9, 2022, the following documents were filed electronically:

- Notice of Motion for an Order Approving Fourteenth Allocation of Property to the Fund of Customer Property and Authorizing Fourteenth Interim Distribution to Customers;
- Motion for an Order Approving Fourteenth Allocation of Property to the Fund of Customer Property and Authorizing Fourteenth Interim Distribution to Customers; and
- Affidavit of Vineet Sehgal in Support of the Trustee's Motion for an Order Approving Fourteenth Allocation of Property to the Fund of Customer Property and Authorizing Thirteenth Interim Distribution to Customers.

Notice of this filing has been sent through the Court's Electronic Case Filing System and via electronic transmission to the email addresses designated for delivery and/or by placing true and correct copies thereof in sealed packages designated for regular U.S. Mail, postage prepaid and properly addressed to those parties as set forth on the attached Schedule A.

Dated: December 9, 2022 New York, New York

By: /s/ David J. Sheehan

BAKER & HOSTETLER LLP

45 Rockefeller Plaza New York, New York 10111

Telephone: 212.589.4200 Facsimile: 212.589.4201

David J. Sheehan

Email: dsheehan@bakerlaw.com

Attorneys for Plaintiff Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and the Chapter 7 Estate of Bernard L. Madoff

SCHEDULE A

Government Parties

Counsel to the JPL Eric L. Lewis

Email: Eric.Lewis@baachrobinson.com

Internal Revenue Service Centralized Insolvency Operation Philadelphia, PA 19101-7346

Internal Revenue Service District Director New York, NY 10008

Securities and Exchange Commission Alexander Mircea Vasilescu Email: vasilescua@sec.gov

Securities and Exchange Commission Preethi Krishnamurthy Email: krishnamurthyp@sec.gov

Securities and Exchange Commission Terri Swanson Email: swansont@sec.gov

Securities Investor Protection Corporation Nate Kelley Email: nkelley@sipc.org

Securities Investor Protection Corporation Josephine Wang Email: jwang@sipc.org

Securities Investor Protection Corporation Kevin Bell Email: kbell@sipc.org

U.S. Department of Justice, Tax Division Washington, DC 20530

BLMIS Customers

Alan G. Cosner

Email: alan@cosnerlaw.com

Alder Family Foundation Email: lovormon@aol.com

Amy Cappellazzo

Email: joannerosen@gmail.com

Andy Huang

Email: andy.huang@ipcg.com.sg

Arlene R. Chinitz

Email: arlenerc54@hotmail.com

Aruna Muchhal

Email: muchhal@netvigator.com

Au Yuet Shan

Email: eau203@gmail.com

Bernard W. Braverman

Email: berniebraverman@gmail.com

Birgit Peters

Email: birgit.peters2010@yahoo.com

Capital Bank

Email: berthold.troiss@capitalbank.at

Carole Coyle

Email: bionicdoll@aol.com

Cheung Lo Lai Wah Nelly

Email: freedomlo@yahoo.com.hk

Chien-Liang Shih

Email: gary.libra@gmail.com

Chi-Hua Liao Jhubei City, Hsinchu County, Taiwan

Crisbo S.A.

Email: arroyo@rya.es; arroyoignacio@hotmail.com

David B. Epstein (IRA Bene) Email: david1943@comcast.net

David Drucker

Email: daved628@aol.com

Donald P. Weber

Email: mdweb27@me.com

Fifty-Ninth Street Investors LLC Email: mguzzino@resnicknyc.com

FJ Associates, S.A.

Email: pabst@mantomgmt.com

Fondo General De Inversion Centro America-No, S.A.

Email: pabst@mantomgmt.com

Frederick Cohen and Jan Cohen JT WROS

Email: fcohen@duanemorris.com

Gloria Sandler

Email: mauricesandler@gmail.com

Goore Partnership

Email: hyassky@aol.com

Harriet Rubin

Las Vegas, NV 89117

Howard Stern

Email: hstern@wzssa.com

Ilse Della-Rowere Vienna, 1210 Austria

J. Todd Figi Revocable Trust Email: jakefigi2@aol.com

Jane Delaire

Email: j.delaire@yahoo.com

Jeanette Margaret Scott Steer Email: bobjen8@bigpond.com

Joanne Rosen

Email: joannerosen@gmail.com

John B. Malone

Email: doctor1000@earthlink.net

John H. Petito Lumberville, PA 18933

John Stirling Gale

Email: galejs@gmail.com

Jose Haidenblit

Email: chore55@yahoo.com

Kamal Kishore Muchhal

Email: muchhal@netvigator.com

Kenneth Springer Wellington, FL 33414

KHI Overseas Ltd Hong Kong KR Erwin Hawle 4865 Nussdorf am Attersee, Austria

Krates, S.A.

Email: pabst@mantomgmt.com

Kwok Yiu Leung

Email: yiuleung@yahoo.com.hk

Email: yiuleunghk@gmail.com

Lam Shuk Foon Margaret Email: srohdie@bellsouth.net

Lee Mei-Ying

Email: icbcmylee@yahoo.com.tw

Li Fung Ming Krizia

Email: krizia ligale@yahoo.com.hk

Lindel Coppell

Email: lindencoppell@gmail.com

Marcia Roses Schachter Email: marciroses@aol.com

Mark A. Soslow, CPA on behalf of Trust u/w/o Daniel Sargent c/o Elaine Sargent

Email: msoslow@untracht.com

Marshall W. Krause, Esq. Email: mrkruze@comcast.net

Martha Alice Gilluly

Email: marny@corsair2.com

Martin Wimick

Email: mwinick@hotmail.com

Mary Kohlschreiber

Email: cdelaire61@yahoo.com

and

West Palm Beach, FL 33401

Matthew F. Carroll

Email: mattfcarroll@msn.com

Maurice Sandler

Email: mauricesandler@gmail.com

MLSMK Investments Co

Email: stanleymkatz@mac.com

Nancy Dver Cohen

Email: ndver@comcast.net

Ng Shok Len Taikoo Shing,, Hong Kong

Ng Shok Mui Susanna Taikoo Shing,, Hong Kong

Nicholas Kardasis

Email: arlinekardasis@gmail.com

Panagiotis Moutzouris Voula GR-16673, Greece

Partricia M. Hynes

Email: rreardon@stblaw.com

Paul Maddocks

Email: maddockspaul@gmail.com

Peerstate Equity Fund L.P. c/o Lou Prochilo Northport, NY 11768

Peerstate Equity Fund, L.P. Email: rng67@comcast.net

PFC Nominees Limited Email: info@pfcintl.com

Phyllis Pressman

Email: peplady5@gmail.com

Ralph Schiller

Email: optics58@gmail.com

Rausch Rudolf

Email: rudolf.rausch@gmail.com

Remy Investments Corp London W1G 9QD, England, United Kingdom

Richard G. Corey Charleston, WV 25302

Richard Hoefer

Email: richard.hoefer@utanet.at

Richard Jeffrey Clive Hartley Email: rjch@netvigator.com

Robert Douglas Steer

Email: bobjen8@bigpond.com

Robins Family Limited Partnership Email: charles.robins@weil.com

Roy L. Reardon JTWROS Email: rreardon@stblaw.com Samuel Frederick Rohdie Email: srohdie@bellsouth.net

Shao-Po Wang New Taipei City 236,, Taiwan

Simcha Gutgold

Email: simcha.gutgold@gmail.com

Siu Yuen Veronica Nh

Email: yiuleung@yahoo.com.hk

and

Email: yiuleunghk@gmail.com

Stephen Hill

Email: leyla.hill@hos.com

Stuart Nierenberg, Trustee for Ltd Editions Media Inc. Defined Benefit Plan Trust dtd 2/9/99

Email: stuart@silverboxsw.com

Sunyei Ltd. Jaques Lamac

Email: jaqueslamac@gmail.com

The Gottesman Fund

Email: dgottesman@firstmanhattan.com

Timothy Robert Balbirnie

Email: tim.balbirnie@gmail.com

Wim C. Helsdingen

Email: wc.helsdingen@casema.nl

Gary Stein
Schulte, Roth & Zabel LLP
Email: gary.stein@srz.com

Attorney For: Dale Ellen Leff

Kelly A. Librera Seth C. Farber Winston & Strawn LLP Email: klibrera@winston.com

Email: sfarber@winston.com Attorney For: Diana P. Victor

Notices of Appearance

Alan Berlin, Esq.

Bernard V. Kleinman, Esq.

Aitken Berlin LLP

Email: adberlin@aitkenberlin.com Email: attrnylwyr@yahoo.com

Attorney For: Susan Saltz Charitable Lead Annuity Trust Susan Saltz Descendants Trust

Alan Nisselson

Howard L. Simon, Esq.

Windels Marx Lane & Mittendorf, LLP Email: anisselson@windelsmarx.com Email: hsimon@windelsmarx.com

Attorney For: Alan Nisselson, Interim Chapter 7 Trustee of Bernard L. Madoff

Amy J. Swedberg

Maslon Edelman Borman & Brand LLP, Email: amy.swedberg@maslon.com Attorney For: Amy J. Swedberg

Andrea J. Robinson

Wilmer Cutler Pickering Hale and Dorr LLP Email: andrea.robinson@wilmerhale.com

Attorney For: SNS Bank N.V., SNS Global Custody B.V.

Andrew J. Ehrlich

Paul, Weiss, Rifkind, Wharton & Garrison LLP

Email: aehrlich@paulweiss.com

Attorney For: Andrew H. Madoff, individually and as Executor of the Estate of Mark D.

Madoff, The Estate of Mark D. Madoff

Angelina E. Lim, Esq.

Johnson, Pope, Bokor, Ruppel & Burns, P.A.

Email: angelinal@jpfirm.com

Attorney For: Anchor Holdings, LLC

Anna Hadjikow

George Brunelle, Esq.

Brunelle & Hadjikow, P.C.

Email: ahadjikow@brunellelaw.com; brunellelaw@gmail.com Email: gbrunelle@brunellelaw.com; brunellelaw@gmail.com

Attorney For: Alan D. Garfield, Barry E. Kaufman, BK Interest, LLC, Erin M. Hellberg, James

H. Cohen, Marion Tallering-Garfield, Morrie Abramson, Robyn Berniker, The James H. Cohen Special Trust, The Marian Cohen 2001 Residence Trust

Arthur J. Steinberg

Richard A. Cirillo

King & Spalding LLP

Email: asteinberg@kslaw.com Email: rcirillo@kslaw.com

Attorney For: Lemania SICAV-SIF, National Bank of Kuwait, S.A.K. ("NBK"), NBK Banque

Privee and counsel for the Pascucci Family

Barry G Sher

Paul Hastings LLP

Email: barrysher@paulhastings.com

Attorney For: Carlo Grosso, Federico Ceretti, FIM Advisors, LLP, FIM Limited

Barry R. Lax

Brian J. Neville

Lax & Neville, LLP

Email: blax@laxneville.com Email: bneville@laxneville.com

Attorney For: PJFN Investors LP, Rose Less

Benjamin W. Loveland

Wilmer Cutler Pickering Hale and Dorr LLP Email: benjamin.loveland@wilmerhale.com

Attorney For: BSI AG

Bennette D. Kramer

Schlam Stone & Dolan LLP Email: bdk@schlamstone.com

Attorney For: Belfer Two Corporation

Brenda R. Sharton

Daniel M. Glosband

David J. Apfel

Goodwin Procter LLP

Email: bsharton@goodwinprocter.com Email: dglosband@goodwinprocter.com Email: dapfel@goodwinprocter.com

Attorney For: Ellenjoy Fields, Jane L. O'Connor as Trustee of the Jane O'Connor Living Trust, Jeffrey A. Berman, Michael C. Lesser, Norman E. Lesser Rev. 11/97 Rev. Trust, Paula E.

Lesser 11/97 Rev. Trust, Russell deLucia

Brendan M. Scott

Klestadt Winters Jureller Southard & Stevens, LLP

Email: bscott@klestadt.com Attorney For: Brendan M. Scott Brett S. Moore

Porzio, Bromberg & Newman, P.C.,

Email: bsmoore@pbnlaw.com

Attorney For: Alain Rukavina, Court Appointed Liquidators for LuxAlpha Sicav and

Luxembourg Investment Fund, Paul Laplume

Bryan Ha

Richard E. Signorelli

Law Office of Richard E. Signorelli

Email: bhanyc@gmail.com

Email: richardsignorelli@gmail.com Attorney For: Richard E. Signorelli

Carmine D. Boccuzzi

Cleary Gottlieb Steen & Hamilton LLP

Email: cboccuzzi@cgsh.com

Attorney For: Citibank North America, Inc., Citibank, N.A., Citigroup Global Markets Limited

Carol A. Glick

Richard J. McCord

Certilman, Balin, Adler & Hyman LLP

Email: cglick@certilmanbalin.com Email: rmccord@certilmanbalin.com

Attorney For: Alyssa Beth Certilman, Bernard Certilman, Clayre Hulsh Haft, Morton L.

Certilman and Joyce Certilman

Carole Neville

Dentons US LLP

Email: carole.neville@dentons.com Attorney For: SNR Customers

Chester Salomon

Becker, Glynn, Muffly, Chassin & Hosinski LLP

Email: csalomon@beckerglynn.com

Attorney For: SBM Investments, LLP, Weithorn/Casper Associated for Selected Holdings LLC

Dana M. Seshens

Karen E. Wagner

Davis Polk & Wardwell LLP

Email: dana.seshens@davispolk.com Email: karen.wagner@davispolk.com

Attorney For: Sterling Equities Associates and Certain Affiliates

Daniel Holzman

Rex Lee

Robert S Loigman

Shusheel Kirpalani

Quinn Emanuel Urquhart & Sullivan, LLP

Email: danielholzman@quinnemanuel.com

Email: rexlee@quinnemanuel.com

Email: robertloigman@quinnemanuel.com Email: susheelkirpalani@quinnemanuel.com

Attorney For: Kingate Euro Fund Ltd., Kingate Global Fund Ltd., Kingate Management

Limited, KML Asset Management LLC

David A. Kotler Dechert LLP

Email: david.kotler@dechert.com

Attorney For: Defendant Oppenheimer Acquisition Corp.

David J. Molton Brown Rudnick LLP

Email: dmolton@brownrudnick.com

Attorney For: Kenneth M. Krys and Christopher D. Stride as Liquidators of and for Fairfield

Sentry Limited

David B. Bernfeld Jeffrey L. Bernfeld

Bernfeld, DeMatteo & Bernfeld, LLP

Email: davidbernfeld@bernfeld-dematteo.com Email: jeffreybernfeld@bernfeld-dematteo.com Attorney For: Dr. Michael Schur, Edith A. Schur

David Bolton

David Bolton, P.C.

Email: david@dboltonpc.com Attorney For: David Bolton

David S. Golub

Silver Golub & Teitel, LLP Email: dgolub@sgtlaw.com

Attorney For: Alexander Rabinovich, Arnold Kohn, Daniel L. Davis, Individually and as parent of H.D.D., Eric Rausher, Frank S. Katz, Howard Pomerantz, Jason M. Rausher, Marcia B Fitzmaurice, Maria Rabinovich, Maria Shuster, Marsha H. Rausher, Melissa Doron, Mitchell J. Rausher, Natasha Jane Rabinovich, P.A. Retirement Plan, parent of A.S.D., Paula S. Katz, Peggy Kohn (Arnold Kohn Executor of Peggy Kohn Estate), Richard Abramowitz & Pomerantz, Rita S. Katz (n/k/a Rita Starr Katz Davey), Robin S. Abramowitz, Samuel D. Davis, Theresa A. Wolfe, Thomas R. Fitzmaurice, Traci D. Davis, Trustees Richard Abramowitz and Howard L. Pomerantz, Vladimir Rabinovich, Wendy Sager Pomerantz

David S. Stone

Stone & Magnanini, LLP

Email: dstone@stonemagnalaw.com

Attorney For: Defendants David P. Gerstman, Janet Gerstman

David Y. Livshiz

Freshfields Bruckhaus Deringer US LLP

Email: david.livshiz@freshfields.com

Attorney For: Tensyr Limited

Dean Nicyper

Withers Bergman, LLP

Email: Dean.Nicyper@withersworldwide.com

Attorney For: Von Rautenkranz Nachfolger Special Investments LLC

Deirdre Norton Hykal

Willkie Farr & Gallagher LLP Email: dhykal@willkie.com

Attorney For: Deirdre Norton Hykal

Douglas R. Hirsch

Sadis & Goldberg LLP

Email: dhirsch@sglawyers.com Attorney For: Douglas R. Hirsch

Elise S. Frejka

Frejka PLLC

Email: EFrejka@FREJKA.com Attorney For: Elise Scherr Frejka

Eric L. Lewis, Esq.

Baach Robinson & Lewis PLLC

Email: eric.lewis@baachrobinson.com

Attorney For: Andrew Laurence Hosking, Mark Richard Byers, Stephen John Akers

Erin Joyce Letey

Joseph E. Shickich, Jr.

Riddell Willams P.S.

Email: eletey@riddellwilliams.com Email: jshickich@riddellwilliams.com

Attorney For: Microsoft Corporation and Microsoft Licensing, GP (collectively, "Microsoft")

Fletcher W. Strong

Wollmuth Maher & Deutsch LLP Email: fstrong@wmd-law.com Attorney For: Robert F. Weinberg

Frank F. McGinn

Bartlett Hackett Feinberg P.C.

Email: ffm@bostonbusinesslaw.com

Attorney For: Iron Mountain Information Management, Inc.

Gary S. Lee

Morrison & Foerster LLP Email: glee@mofo.com Attorney For: Gary S. Lee Gary Stein

Schulte, Roth & Zabel LLP Email: gary.stein@srz.com

Attorney For: The Pati H. Gerber Defendants

Gary Woodfield

Haile, Shaw & Pfaffenberger, P.A. Email: gwoodfield@haileshaw.com Attorney For: Gary Woodfield

George R. Hirsch

Sills Cummis & Gross P.C.

Email: ghirsch@sillscummis.com Attorney For: George R. Hirsch

George W. Shuster

Wilmer Cutler Pickering Hale and Dorr LLP Email: george.shuster@wilmerhale.com

Attorney For: BSI AG, SNS Bank N.V., SNS Global Custody B.V.

Glenn P. Warmuth

Paula J. Warmuth

Stim & Warmuth, P.C.

Email: gpw@stim-warmuth.com Email: pjw@stim-warmuth.com

Attorney For: Creditors, Michael Most and Marjorie Most

Gregory M. Dexter

Chaitman LLP

Email: gdexter@chaitmanllp.com Attorney For: Aaron Blecker

Harold D. Jones

Jones & Schwartz, P.C.

Email: hjones@jonesschwartz.com Attorney For: Harold D. Jones

Helen Davis Chaitman

Chaitman LLP

Email: hchaitman@chaitmanllp.com Attorney For: Marsha Peshkin et al.

Howard Kleinhendler

Wachtel Missry LLP

Email: hkleinhendler@wmllp.com Attorney For: Rosenman Family LLC

James H. Hulme Arent Fox LLP

Email: hulme.james@arentfox.com

Attorney For: 1776 K Street Associates Limited Partnership, Albert H. Small, Bernard S. Gewirz, Carl S. Gewirz, Clarice R. Smith, Edward H. Kaplan, Eleven Eighteen Limited Partnership, Estate of Robert H. Smith, Irene R. Kaplan, Jerome A. Kaplan, Marjet LLC, Robert H. Smith Revocable Trust, Robert P. Kogod

James M. Ringer, Esq.

Stuart I. Rich, Esq.

Meister Seelig & Fein LLP Email: jmr@msf-law.com Email: sir@msf-law.com

Attorney For: Jasper Investors Group LLC ("Jasper")

Jeff E. Butler

Clifford Chance U.S. LLP

Email: Jeff.Butler@CliffordChance.com

Attorney For: Cardinal Management, Inc., Dakota Global Investments, Ltd.

Joel L. Herz

Law Offices of Joel L. Herz Email: joel@joelherz.com

Attorney For: Samdia Family, LP

John Lavin

Lavin & Associates, P.C.

Email: jlavin@lavinassociates.com

Attorney For: John J. Lavin

John M. Conlon

Mayer Brown LLP

Email: jconlon@mayerbrown.com

Attorney For: AXA Private Management, Fondauto Fondo de Pensiones, SA, Mutua Madrilena

Automovilista Ramo de vida

Joshua A. Levine, Esq.

Simpson Thacher & Barlett LLP

Email: ilevine@stblaw.com

Attorney For: Spring Mountain Capital, LP

Judith L. Spanier, Esq.

Abbey Spanier Rodd & Abrams, LLP Email: jspanier@abbeyspanier.com

Attorney For: ELEM/Youth in Distress Israel Inc. ("ELEM")

Kelly A. Librera

Seth C. Farber

Winston & Strawn LLP

Email: klibrera@winston.com Email: sfarber@winston.com

Attorney For: Ariana Victor, Ellen G. Victor, holder of Bernard L. Madoff Investment

Securities LLC Accounts 1ZA128-3 and 1ZA128-40, Justin Victor Baadarani, Leila Victor Baadarani, Shosharma Remark Victor

Lalit K. Jain

Law Offices of Lalit K. Jain Esq

Email: lkjesq@lkjesq.com Attorney For: Dean Loren

Lindsay M. Weber

Quinn Emanuel Urquhart & Sullivan, LLP Email: lindsayweber@quinnemanuel.com

Attorney For: Kingate Euro Fund Ltd., Kingate Global Fund Ltd.

Marianna Udem

ASK, LLP

Email: mudem@askllp.com Attorney For: Marianna Udem

Mark S. Cohen

Cohen & Gresser LLP

Email: mcohen@cohengresser.com Attorney For: Mark S. Cohen

Mark S. Mulholland

Thomas Telesca

Ruskin Moscou Faltischek, P.C. Email: mmulholland@rmfpc.com Email: ttelesca@rmfpc.com

Attorney For: DeMatteis FLP Assets, Irwin Kellner ("Kellner"), The 2001 Frederick DeMatteis

Revocable Trust

Marsha Torn, Esq.

Calabrese and Torn, Attorneys at Law Email: mcalabrese@earthlink.net Attorney For: Lawrence Torn

Marshall R. King

Gibson Dunn

Email: mking@gibsondunn.com Attorney For: Marshall R. King

Matthew A. Kupillas

Milberg Tadler Phillips Grossman LLP

Email: mkupillas@milberg.com Attorney For: June Pollack

Max Folkenflik

Folkenflik & McGerity Email: max@fmlaw.net

Attorney For: Allan R. Tessler, in his capacity as Trustee of the CRS Revocable Trust,

Constance R. Sisler, individually, and in her capacity as Settlor and Trustee of the CRS Revocable Trust, CRS Revocable Trust, Edith G. Sisler, Joyce C. Auerbach Revocable Trust, Robert Auerbach, individually, Robert S. Bernstein, S. James Coppersmith Charitable Remainder Unitrust

Max Folkenflik

Folkenflik & McGerity Email: max@fmlaw.net

Attorney For: Anna Kedersha, as parent of A.K, Antona G Wilson, Betty Tarr, Bonnie A Johnson, Individually and as parent of D.C.J., Carol P. Dargan, Cindy J Schacht, Cory D Johnson, Crescienzo J Boccanfuso, Cynthia Schrank Kane, David C Johnson, Diane C. Backus, Diane T. Levin, Dominick F. Boccanfuso, Douglas H. Johnson, Eugene G. Laychak, Jr., Everett L. Dargan, Gary S. Davis, individually and as parent of S.W.D. and J.F.D., Gerald A Wilson, Giuseppa A Boccanfuso, Giuseppe C. Basili, Grace A. Nash, Harold Murtha, Trustee of Murtha Enterprises, Inc. Profit-Sharing Plan, Jacqueline A Johnson, Jaime R Johnson, Jing W. Davis (now known as Amy Davis), Joanne Verses, Joyce C. Auerbach, individually, as Trustee of the Robert Auerbach Revocable Trust, and as Trustee of the Joyce C. Auerbach Revocable Trust, Jozef Kaczynski, Justin Kane, Linda Laychak, Madeline E Corish Estate, Margaret Pace, Margherita M. Basili, Mary Zarra, as parent of A.Z. and A.Z., Michael T. Nash, Midlands Surgical Associates, PA Profit Sharing Plan, parent of J.K.S, parent of K.H.S, parent of N.A.S., Patti E Schacht, Robert Levin, Shirley B. Sklar, Sol Davis, individually and as Trustee of the Sol Davis Retirement Plan, Sophia B Freitag, Steven E. Sklar, Thomas H. Nash, Trustee of Margherita M. Basili Retirement Plan and individually, William Sklar, William Sklar, Trustee of Pacific Plumbing and Heating Supply Company Profit-Sharing Plan, WR Johnson Co. Pension and Profit Sharing Plan

Michael I. Goldberg

Akerman LLP

Email: michael.goldberg@akerman.com Attorney For: Michael I. Goldberg

Michael J. Riela Ralph A. Siciliano

Tannenbaum Helpern Syracuse & Hirschtritt LLP

Email: Riela@thsh.com Email: Siciliano@thsh.com

Attorney For: Odyssey Alternative Fund Limited

Michael Lago, Esq. Morrison Cohen LLP

Email: bankruptcy@morrisoncohen.com

Attorney For: Customer Claimant David Silver

Michael V. Blumenthal Thompson & Knight LLP

Email: Michael.Blumenthal@tklaw.com Attorney For: Michael V. Blumenthal Michael V. Ciresi Ciresi Conlin LLP

Email: MVC@CiresiConlin.com Attorney For: Michael V. Ciresi

Parvin K. Aminolroaya

Stephen A. Weiss Seeger Weiss LLP

Email: paminolroaya@seegerweiss.com

Email: sweiss@seegerweiss.com

Attorney For: Barbara J. Weiss, Barbara Schlossberg, Bernard Seldon, Leslie Weiss and Gary M. Weiss, Lewis Franck, Marilyn Cohn Gross, Melvyn I. Weiss, Stephen A. Weiss, The M & B

Weiss Family Limited Partnership of 1996 c/o Melvyn I. Weiss

Paul D. Moore

Duane Morris LLP

Email: PDMoore@duanemorris.com

Attorney For: Eleanore C. Unflat, Eleanore C. Unflat, in her capacity as co-trustee of the Eleanore C. Unflat Living Trust, Magnus A. Unflat, Magnus A. Unflat, in his capacity as co-trustee of the Eleanore C. Unflat Living Trust, The Eleanore C. Unflat Living Trust

Peter N. Wang

Foley & Lardner LLP

Email: pwang@foley.com

Attorney For: Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan

Participants

Richard A. Kirby R|K Invest Law, PBC

Email: kirby@investlaw.net Attorney For: Richard A. Kirby

Richard F. Schwed

Shearman & Sterling LLP

Email: rschwed@shearman.com

Attorney For: Carl J. Shapiro et al., Harold S. Miller Trust Dated 12/4/64 FBO Elaine Miller, Lilfam LLC, Lilyan Berkowitz Revocable Trust Dated 11/3/95, Wellesley Capital Management

Richard G. Haddad

Otterbourg P.C.

Email: Rhaddad@OSHR.com Attorney For: Richard G. Haddad

Richard P. Galler

The Law Office of Richard P. Galler

Email: richard@kgalaw.com Attorney For: Richard Galler

Richard Yeskoo

Yeskoo Hogan & Tamlyn LLP

Email: Yeskoo@yeskoolaw.com

Attorney For: Carl T. Fisher, FGLS Equity LLC, Joan L. Fisher, The Trust U/A VIII of the Will

of Gladys C. Luria F/B/O Carl T. Fisher

Robert J. Kaplan

Law Office of Robert J. Kaplan

Email: lawkap@aol.com

Attorney For: Michael W. Sonnenfeldt, MUUS Independence Fund LP

Robert A. Abrams

Steven H. Newman

Katsky Korins LLP

Email: rabrams@katskykorins.com Email: snewman@katskykorins.com

Attorney For: David Cash, Estate of Richard L. Cash, Freda B. Epstein, Freda Epstein Revocable Trust, Gladys Cash, Gladys Cash and Cynthia J. Gardstein, James H. Cash, Jennifer Spring McPherson, Jonathan Cash, Richard L. Cash Declaration of Trust Dated September 19,1994, Richard Spring, S. H. & Helen R. Scheuer Family Foundation, The Jeanne T. Spring Trust, The Spring Family Trust

Robert S. Horwitz

Conroy, Simberg, Ganon, Krevans, Abel, Lurvey, Morrow & Schefer, P.A. Email: rhorwitz@conroysimberg.com; eservicewpb@conroysimberg.com

Attorney For: Andrew C. Sankin

Robert William Yalen

Assistant United States Attorney for the Southern District of New York

Email: robert.yalen@usdoj.gov

Attorney For: Attorney for the United States of America

Sanford P. Dumain, Esq.

Milberg Tadler Phillips Grossman LLP

Email: sdumain@milberg.com

Attorney For: Blumenthal & Associates Florida General Partnership, Gerald Blumenthal, Judith Rock Goldman, June Pollack, Ruth E. Goldstein, The Horowitz Family Trust, The Unofficial Committee of Certain Claim Holders

Sanford Rosen

Rosen & Associates, P.C.

Email: srosen@rosenpc.com

Attorney For: Amy Beth Smith, David A. Schustack, Judith S. Schustack, Robert J. Schustack,

Shirley Schustack Conrad

Schuyler D. Geller

Bellows & Bellows, P.C.

Email: sgeller@bellowslaw.com Attorney For: Brian H. Gerber

Sedgwick M. Jeanite, Esq.

White and Williams LLP

Email: jeanites@whiteandwilliams.com

Attorney For: Fabio Conti

Seth L. Rosenberg

Clayman & Rosenberg LLP Email: rosenberg@clayro.com Attorney For: Seth L. Rosenberg

Shannon Scott

Steven R. Schlesinger Jaspan Schlesinger LLP

Email: sscott@jaspanllp.com

Email: sschlesinger@jaspanllp.com

Attorney For: Amy Joel, Amy Luria Partners LLC, Andrew Samuels, David Richman, Estate of Richard A. Luria, Janet Jaffin Dispositive Trust and Janet Jaffin and Milton Cooper as Trustees, Jay Rosen Executors, Patricia Samuels, Peter Zutty, Robert Luria Partners, Samuels Family LTD Partnership

Shawn M. Christianson, Esq.

Buchalter Nemer, A Professional Corporation

Email: schristianson@buchalter.com

Attorney For: Oracle Credit Corporation, Oracle USA, Inc. ("Oracle")

Stephen Fishbein

Shearman & Sterling LLP

Email: sfishbein@shearman.com Attorney For: Carl J. Shapiro et al.

Stephen M. Honig Duane Morris LLP

Email: smhonig@duanemorris.com

Attorney For: Eleanore C. Unflat, Magnus A. Unflat, Magnus A. Unflat, in his capacity as co-

trustee of the Eleanore C. Unflat Living Trust, The Eleanore C. Unflat Living Trust

Steven I. Froot

Boies, Schiller & Flexner LLP Email: sfroot@bsfllp.com

Attorney For: ZCM Asset Holding Company (Bermuda) LLC

Steven Storch

Storch Amini & Munves PC Email: sstorch@samlegal.com

Attorney For: Alyse Joel Klufer as Trustee of the Robert and Alyse Klufer Family Trust "A", Alyse Klufer, individually and in her capacity as trustee of the Trust Under Article Fourth U/W/O Robert E. Klufer, Damien Cave, Elisabeth Klufer, Elisabeth Klufer, in her capacity as trustee of the Trust Under Article Fourth U/W/O Robert E. Klufer, Jane Shrage, Maxwell Greengrass, Michael Shrage, Nancy Greengrass, Natalie Greengrass, PJ Administrator LLC, Robert and Alyse Klufer Family Trust "A", Trust Under Article Fourth U/W/O Robert E. Klufer

Tony Miodonka Finn Dixon & Herling LLP Email: tmiodonka@fdh.com Attorney For: Tony Miodonka

Vivian R. Drohan Drohan Lee LLP Email: vdrohan@dlkny.com Attorney For: Vivian R. Drohan

Will R. Tansey Ravich Meyer Email: wrtansey@ravichmeyer.com Attorney For: Will R. Tansey

William A. Habib, Esq. Habib Law Associates, LLC Email: wahabib@habiblaw.net Attorney For: Anthony F. Russo